IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL (L) NO.2045 of 2006

The Commissioner of Income
Tax 18, Mumbai .. Appellant

vs

M/s Superstar International.. Respondent

Mr.R.G.Bhat for Appellant
Ms.Usha Dalal for Respondent

CORAM : F.I.REBELLO AND
R.S.MOHITE, JJ

DATED : 4TH DECEMBER, 2007

P.C.

1. Heard. Appeal taken up for hearing forthwith.

2. Question (c) as framed would not arise from the order of the tribunal. In so far as questions (a) and (b) are concerned, these are purely findings of fact recorded by the tribunal. In para 11 of the order of the tribunal, the tribunal has held that they are in agreement with the contentions advanced that it is for the businessman to decide the manner in which he has to conduct his business. We have no reasons to differ with the view expressed. Consdering that these are findings of facts, questions of law would not arise.

Hence, appeal is dismissed.

(F.I.Rebello, J)

(R.S.Mohite, J)